

## **PERSONAL PROPERTY - WHO MUST FILE AND WHEN?**

Effective January 1, 2008, Culpeper County Board of Supervisors amended the filing requirements for personal property. Culpeper County is a 'File By Exception' locality, which means that annual filings are no longer required on motor vehicles, motorcycles, campers, boats and trailers unless there is a change in situs (location where property is garaged/docked or parked) or ownership. **Effective January 1, 2010, Culpeper County Commissioner of the Revenue will no longer mail annual reporting forms as annual filings are no longer required.**

The owner must file a new or amended personal property return with the Commissioner of the Revenue's office within 60 days of when any of the following events occur:

1. Change in ownership due to purchase, acquisition, sale, trade or disposal.
2. Change in name or address of the person or persons owning or leasing the motor vehicle, motorcycle, camper, boat or trailer.
3. Change in the use of the motor vehicle or motorcycle from personal to business use or vice versa.
4. Any event or occurrence which causes a motor vehicle, motorcycle, camper, boat or trailer to acquire or lose situs of taxation.
5. Any other changes affecting the assessment or levy of personal property tax on the motor vehicle, motorcycle, camper, boat or trailer for which a return was previously filed.

Annual filings are still required on aircraft and mobile/manufactured homes. The annual filing date is May 1 and any returns filed after May 1 will be subject to a late filing fee of \$2.00 or 10% of the tax due, whichever is greater.

Personal Property Returns may be obtained by contacting the Commissioner of the Revenue's office or online at [web.culpepercounty.gov](http://web.culpepercounty.gov) and click on the Commissioner of the Revenue page under County Government.

## **FREQUENTLY ASKED QUESTIONS**

**Q – I am a new resident to Culpeper County. What do I need to do?**

A – All vehicles should be registered with Virginia Department of Motor Vehicles (DMV). All vehicles must be registered with our office no later than 60 days after moving into the County.

**Q – I am planning on disposing of my vehicle. What do I need to do?**

A – Virginia DMV requires notification within 30 days of selling, trading, junking, or otherwise disposing of a vehicle by completing the back portion of the vehicle registration form. Upon notifying DMV, you must also report disposal of vehicle within 60 days to the Commissioner of the Revenue's office.

**Q – What happens if I move out of Culpeper County?**

**A – Within Virginia:**

If you move to a locality within Virginia after January 1, you are liable for personal property taxes to Culpeper County for the full year. If you move to a locality within Virginia prior to January 1, you must change your address and garage jurisdiction with DMV to the new locality within Virginia to avoid continued assessment and taxation by Culpeper County.

**Outside Virginia:**

If you move outside Virginia after January 1, you are liable for personal property taxes to Culpeper County for the full year. However, you must make sure you cancel your Virginia tags and register your vehicle in your new state of residence within 30 days of your move to avoid continued assessment and taxation by Culpeper County.

**HIGH MILEAGE**

If you believe your vehicle may qualify for a value adjustment due to high mileage, be sure to submit third party documentation on or before May 1. Documentation must be legible and must indicate mileage on or before January 1. Documentation may be in the form of a state inspection receipt (displaying year, make, model and VIN), oil change or service center repair receipt or simply have the garage read your odometer and document it. In order to ensure the highest value reduction, submit documentation indicating the mileage as close to January 1 as possible. By law, if mileage is taken into consideration as an adjustment to January 1 fair market assessed value, the adjustment must be determined using the mileage table included with the January issue of the NADA guide.

The effect of mileage may vary depending on the Class of the vehicle as listed in the NADA guide. For example, a 2006 Chevrolet Aveo and a 2006 Corvette may not receive the same value adjustment for identical mileage.

Please note that this documentation must be submitted ANNUALLY until the mileage reaches 150,000.

**BUSINESS PERSONAL PROPERTY AND MACHINERY & TOOLS – WHEN TO FILE?**

Owners of Tangible Business Personal Property and Machinery & Tools are required to report property owned as of January 1 by May 1 to avoid the late filing penalty. Any returns filed after May 1 will be subject to a late filing fee of \$2.00 or 10% of the tax due, whichever is greater.